

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 24-60206-CR-LEIBOWITZ/AUGUSTIN-BIRCH
26 U.S.C. § 7212(a)

UNITED STATES OF AMERICA

v.

SUMAN JANA,

Defendant.

FILED BY AT D.C.

Oct 21, 2024

ANGELA E. NOBLE
CLERK U.S. DIST. CT.
S. D. OF FLA. - FTL

INFORMATION

General Allegations

At times relevant to this Information:

1. SUMAN JANA, the defendant, was a resident of Strongsville, Ohio.
2. Michael Meyer was an attorney who resided within Broward County, Florida within the Southern District Florida and operated a law office from his residence. Meyer represented to JANA that he was a Certified Public Accountant and an attorney.
3. Rao Garuda was the President and Chief Executive Officer of Associated Concepts Agency, Inc. ("ACA"), a financial planning firm located in Cuyahoga County, Ohio.
4. Cullen Fischel was the Director of Business Development at ACA.
5. Indiana Endowment Fund ("IEF") was a non-profit entity established and controlled by Meyer.
6. In or about March and April 2013, Meyer and Garuda promoted to JANA an illegal charitable contribution transaction ("Transaction"), called the Ultimate Tax Plan, as a way for JANA and his wife to obtain a charitable contribution tax deduction for tax year 2012.

7. According to Meyer and Garuda, the basic steps of the Transaction involved, among other things, the use of a Limited Liability Company (“LLC”) created by Meyer at the end of 2012 for an unknown future participant to use to execute the Transaction at a later date; the transfer of assets by JANA and his wife to the LLC; the issuance of ownership units by the LLC to JANA and his wife; the assignment of 100% ownership units in the LLC by JANA and his wife to IEF; and a charitable contribution tax deduction for JANA and his wife to claim in exchange for the transfer of ownership units.

8. JANA and his wife executed the Transaction four times and claimed charitable deductions for tax years 2012, 2013, 2014, and 2015 in the following amounts:

TAX YEAR	DEDUCTION AMOUNT
2012	\$252,000
2013	\$156,600
2014	\$195,750
2015	\$160,000
TOTAL	\$764,350

9. On or about January 5, 2017, at the direction and with the approval of Meyer and Garuda, Fischel sent an e-mail to JANA and his wife relaying an offer from Meyer to have JANA and his wife purchase back their interest in the LLC from the IEF for \$10,000.

10. On or about February 16, 2017, JANA sent an e-mail to Fischel, with a copy to Meyer and Garuda, that attached a signed Settlement Agreement and Mutual Release in which JANA and his wife agreed to purchase back their interest in their LLC from IEF for \$10,000.

11. On or about April 3, 2018, the United States filed a Complaint for Permanent Injunction and Other Relief against Meyer in the United States District Court for the Southern District of Florida (the “Injunction Suit”) seeking to enjoin Meyer from, among other things, promoting and organizing an illegal charitable contribution scheme that claimed clients could

obtain charitable contribution deductions on their tax returns but retain control and use over the assets donated.

12. On or about May 24, 2018, the United States served JANA with a civil subpoena from the Southern District of Florida in the Injunction Suit, requesting that JANA produce certain records in connection with the Transaction.

13. On or about May 28, 2018, Meyer had a telephone conference with JANA regarding the civil subpoena.

14. On or about May 31, 2018, JANA sent an e-mail to Fischel, copying Meyer and Garuda, explaining his steps to pay off the promissory notes owed to the LLC.

15. On or about June 12, 2018, at the direction of Meyer, JANA sent \$25,000 to IEF to give the appearance that JANA's LLC was established to make donations. According to Meyer, a \$25,000 donation would "be a positive fact in [JANA's] case." Up until that point, neither JANA nor his wife made any donations to charity from their LLC despite executing the Transaction from 2012 through 2015 and claiming over \$764,350 of charitable contribution tax deductions.

16. In or about June 2018, Meyer prepared and caused to be prepared backdated promissory notes, a backdated attorney engagement agreement, backdated written acknowledgments, and backdated issuance and assignment documents for JANA and his wife.

17. On or about June 14, 2018, JANA visited ACA to obtain documents related to the subpoena response. In an effort to document the personal expenditures from the LLC as loans, JANA signed backdated promissory notes that were created to make it look as if JANA signed the promissory notes at the time that they paid personal expenses out of their LLC. JANA also signed

backdated issuance documents and assignment documents for the 2013, 2014, and 2015 tax deductions that were not previously signed and that were backdated to each respective year.

18. On or about June 27, 2018, JANA mailed documents to the United States in response to the civil subpoena, including the backdated promissory notes, backdated issuance and assignment documents, an attorney engagement agreement backdated to 2012, and other false documents.

COUNT 1

19. The allegations contained in paragraphs 1 through 188 of this Information are re-alleged and incorporated herein as if fully set forth herein.

20. Beginning in or around May 2018 and continuing through at least in or around June 2018, in the Southern District of Florida and elsewhere, the defendant,

SUMAN JANA,

knowing of and reasonably foreseeing the Injunction Suit against Meyer described in Paragraphs 11 and 12, did corruptly obstruct and impede, and corruptly endeavor to obstruct and impede, the due administration of the internal revenue laws; that is, the Injunction Suit, by committing and causing to be committed various acts, each such act having a nexus to the Injunction Suit, including but not limited to the following:

a. signing backdated and otherwise false documents relating to the Transaction, including, but not limited to, promissory notes, issuance documents and assignment documents; and

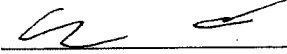
b. submitting to the United States in response to the civil subpoena backdated documents, including backdated promissory notes, backdated issuance and assignment documents,

a backdated attorney engagement agreement, and backdated written acknowledgements.

All in violation of Title 26, United States Code, Section 7212(a).

DAVID A. HUBBERT
Deputy Assistant Attorney General
U.S. Department of Justice, Tax Division

Dated: 10/18/24



MICHAEL BOTELER
Assistant Chief
ANDREW P. ASCENCIO
Trial Attorney
U.S. Department of Justice, Tax Division

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

UNITED STATES OF AMERICA

CASE NO.: 24-60206-CR-LEIBOWITZ-AUGUSTIN-BIRCH

v.

Suman Jana

CERTIFICATE OF TRIAL ATTORNEY

Court Division (select one)

☐ Miami ☐ Key West ☐ FTP
☒ FTL ☐ WPB

Superseding Case Information:

New Defendant(s) (Yes or No) _____

Number of New Defendants _____

Total number of new counts _____

I do hereby certify that:

1. I have carefully considered the allegations of the indictment, the number of defendants, the number of probable witnesses and the legal complexities of the Indictment/Information attached hereto.
2. I am aware that the information supplied on this statement will be relied upon by the Judges of this Court in setting their calendars and scheduling criminal trials under the mandate of the Speedy Trial Act, 28 U.S.C. §3161.
3. Interpreter: (Yes or No) No
List language and/or dialect: _____
4. This case will take 1 days for the parties to try.
5. Please check appropriate category and type of offense listed below:
(Check only one) (Check only one)
I ☒ 0 to 5 days ☐ Petty
II ☐ 6 to 10 days ☐ Minor
III ☐ 11 to 20 days ☐ Misdemeanor
IV ☐ 21 to 60 days ☒ Felony
V ☐ 61 days and over
6. Has this case been previously filed in this District Court? (Yes or No) No
If yes, Judge _____ Case No. _____
7. Has a complaint been filed in this matter? (Yes or No) No
If yes, _____ Magistrate Case No. _____
8. Does this case relate to a previously filed matter in this District Court? (Yes or No) Yes
If yes, Judge Rodolfo A. Ruiz II Case No. 22-CR-60255
9. Defendant(s) in federal custody as of _____
10. Defendant(s) in state custody as of _____
11. Rule 20 from the _____ District of _____
12. Is this a potential death penalty case? (Yes or No) No
13. Does this case originate from a matter pending in the Northern Region of the U.S. Attorney's Office prior to August 8, 2014 (Mag. Judge Shaniek Mills Maynard)? (Yes or No) No
14. Does this case originate from a matter pending in the Central Region of the U.S. Attorney's Office prior to October 3, 2019 (Mag. Judge Jared M. Strauss)? (Yes or No) No
15. Did this matter involve the participation of or consultation with Magistrate Judge Eduardo I. Sanchez during his tenure at the U.S. Attorney's Office, which concluded on January 22, 2023? No
16. Did this matter involve the participation of or consultation with Magistrate Judge Marty Fulgueira Elfenbein during her tenure at the U.S. Attorney's Office, which concluded on March 5, 2024? No

By: _____

Andrew Ascencio
DOJ Trial Attorney
SDFL Court ID No.

A5502950

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

PENALTY SHEET

Defendant's Name: SUMAN JANA

Case No: _____

Count #: 1

26 U.S.C. § 7212(a) – Obstruct and Impede the Due Administration of the IRS

* **Max. Term of Imprisonment:** Three years
* **Mandatory Min. Term of Imprisonment (if applicable):** N/A
* **Max. Supervised Release:** One year
* **Max. Fine:** \$250,000

Count #:

* **Max. Term of Imprisonment:**
* **Mandatory Min. Term of Imprisonment (if applicable):**
* **Max. Supervised Release:**
* **Max. Fine:**

Count #:

* **Max. Term of Imprisonment:**
* **Mandatory Min. Term of Imprisonment (if applicable):**
* **Max. Supervised Release:**
* **Max. Fine:**

*Refers only to possible term of incarceration, supervised release and fines. It does not include restitution, special assessments, parole terms, or forfeitures that may be applicable.

UNITED STATES DISTRICT COURT
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SUMAN JANA

Defendant

)
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)
)
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WAIVER OF AN INDICTMENT

I understand that I have been accused of one or more offenses punishable by imprisonment for more than one year. I was advised in open court of my rights and the nature of the proposed charges against me.

After receiving this advice, I waive my right to prosecution by indictment and consent to prosecution by information.

Date: _____

Defendant's signature

Signature of defendant's attorney

Printed name of defendant's attorney

Judge's signature

Judge's printed name and title